SLS 12RS-678 ENGROSSED

Regular Session, 2012

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SENATE BILL NO. 313

BY SENATOR DONAHUE

FUNDS/FUNDING. Provides relative to allocation of monies from the St. Tammany Parish Fund. (7/1/12)

AN ACT

To amend and reenact R.S. 47:302.26, relative to the disposition of certain state sales tax collections in St. Tammany Parish; to provide for annual appropriations to the St.

Tammany Parish Fund and for the disposition and use of the money in such fund; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:302.26 is hereby amended and reenacted to read as follows:

§302.26. Disposition of certain collections in St. Tammany Parish

9 * * *

B. The monies in the St. Tammany Parish Fund shall be subject to annual appropriations by the legislature. The monies in the fund shall be available exclusively for use by the St. Tammany Parish Tourist Commission and the St. Tammany Parish Economic and Industrial Development District, as provided in this Section. All unexpended and unencumbered monies in the fund shall remain in the fund. The monies in the fund shall be invested by the treasurer in the same manner as the monies in the state general fund, and all interest earned shall be deposited into the state general fund.

1	C. <u>Beginning Fiscal Year 2012-2013, monies Momes</u> in the fund shall be
2	subject to annual appropriation by the legislature and shall be allocated as follows:
3	(1) St. Tammany Parish Tourist and Convention Commission, eighty
4	twenty-five percent.
5	(2) St. Tammany Parish Economic and Industrial Development District,
6	fifteen forty-five percent.
7	(3) Northshore Harbor Center District, nine percent.
8	(4)(a) Recreation District No. 1 of St. Tammany Parish, nine percent.
9	(b) However, in any fiscal year in which bonds are issued for purposes
10	of the St. Tammany Events Center District, and for each fiscal year thereafter,
11	the nine percent allocation as provided for in Subparagraph (4)(a) of this
12	Section shall be divided equally between Recreation District No. 1 and the St.
13	Tammany Events Center District.
14	(5)(a) St. Tammany Parish Government, twelve percent.
15	(b) The twelve percent allocation as provided for in Subparagraph
16	(5)(a) shall be dedicated solely and exclusively for improvements, operations,
17	and maintenance of Camp Salmen Recreation Area, the East St. Tammany
18	Fishing Pier and Tammany Trace, distributed each year in amounts within the
19	sole discretion of the St. Tammany Parish Government.
20	D.(1) Twenty-five percent of the fund, from the portion allocated to the St.
21	Tammany Parish Tourist Commission, shall be subject to the restrictions and used
22	solely for the purposes as provided in Paragraph (2) of this Subsection.
23	(2)(a) The money deposited in the fund for Fiscal Years 1997-1998 and 1998-
24	1999 shall be appropriated to the St. Tammany Parish Tourist Commission and shall
25	be held by such commission in its treasury as a special restricted account. The money
26	in such account may be invested in the same manner as other funds of the
27	commission, but otherwise shall not be used before July 1, 1999. After that date, the
28	money may be used by the commission for the purposes provided for in
29	Subparagraph (b) of this Paragraph. However, nothing in this Item shall prohibit the

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2	established pursuant to R.S. 33:4575 through 4575.6 and R.S. 33:4579 through
3	4579.5, from requesting funds, not to exceed fifty thousand dollars for each district,
4	to be used for research, development, marketing, and feasibility studies. All monies
5	requested shall be approved by, and at the sole discretion of, the St. Tammany Parish
6	Tourist Commission.
7	(b) Beginning July 1, 1999, the money in the special restricted account shall
8	be used for performing arts and/or convention centers within St. Tammany Parish,
9	including use for capital improvements related to the construction, maintenance, and
10	operation of such centers.
11	(c) Beginning in Fiscal Year 2004-2005, and in each fiscal year thereafter,
12	monies may be appropriated from the St. Tammany Parish Fund for support of
13	performing arts and/or convention centers within St. Tammany Parish, including use
14	for capital improvements related to the construction, maintenance, and operation of
15	such centers. Appropriations shall be allocated as follows:
16	(i) Twenty percent of the total appropriation shall be allocated to the St.
17	Tammany Parish Tourist Commission.
18	(ii) Forty percent of the total appropriation shall be allocated to the
19	Northshore Harbor Center District.
20	(iii) Forty percent of the total appropriation shall be allocated to Recreation
21	District No. 1 of St. Tammany Parish; however, in any fiscal year in which bonds are
22	issued for purposes of the St. Tammany Events Center District, and for each fiscal
23	year thereafter, this forty percent allocation will be divided equally between
24	Recreation District No. 1 and the St. Tammany Events Center District.
25	Section 2. This Act shall become effective on July 1, 2012; if vetoed by the governor
26	and subsequently approved by the legislature, this Act shall become effective on July 1,
27	2012, or on the day following such approval by the legislature, whichever is later.

Northshore Harbor Center District and the St. Tammany Events Center District,

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Danielle Doiron.

DIGEST

Donahue (SB 313)

<u>Present law</u> provides for the disposition of state sales taxes levied on hotels and motels in St. Tammany Parish. Provides that the avails of such state taxes be placed in a special fund designated as the "St. Tammany Parish Fund". Provides that the monies shall be subject to annual appropriation by the legislature and available exclusively for use as follows:

- 1. 85% to the St. Tammany Parish Tourist and Convention Commission.
 - (a) 25% of these monies available to the Commission, beginning FY 04-05, are to be used to support performing arts and/or convention centers within the parish, including for capital improvements related to the construction, maintenance, and operation of these centers and allocated as follows:
 - (i) 20% of the total appropriation to the St. Tammany Parish Tourist and Convention Commission.
 - (ii) 40% to the Northshore Harbor Center District.
 - (iii) 40% to Recreation District No. 1 of St. Tammany Parish; however, in any fiscal year in which bonds are issued for purposes of the St. Tammany Events Center District, and for each fiscal year thereafter, the forty percent allocation was to be divided equally between Recreation District No. 1 and the St. Tammany Events Center District.
- 2. 15% to the St. Tammany Parish Development District.

<u>Proposed law</u> deletes these allocations and provides for the monies in the St. Tammany Parish Fund be subject to annual appropriation by the legislature and available exclusively for use as follows, beginning FY 2012-2013:

- 1. St. Tammany Parish Tourist and Convention Commission, 25%
- 2. St. Tammany Parish Development District, 45%
- 3. Northshore Harbor Center District, 9%
- 4. Recreation District No. 1 of St. Tammany Parish, 9%; however, in any fiscal year in which bonds are issued for purposes of the St. Tammany Events Center District, and for each fiscal year thereafter, the allocation shall be divided equally between Recreation District No. 1 and the St. Tammany Events Center District.
- 5. St. Tammany Parish Government, 12%; dedicated for improvements, operations and maintenance of Camp Salmen Recreation Area, the East St. Tammany Fishing Pier, and Tammany Trace; distributed each year in amounts within the sole discretion of the parish government.

Effective July 1, 2012.

(Amends R.S. 47:302.26)

Summary of Amendments Adopted by Senate

<u>Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill.</u>

- 1. Changes "St. Tammany Parish Tourist Commission" to "St. Tammany Parish Tourist and Convention Commission".
- 2. Changes "St. Tammany Parish Economic and Industrial Development District" to "St. Tammany Development District".
- 3. Changes "Camp Salman" to "Camp Salmen".